

Drive-Thru Service System for Motor Vehicle Tax Collection and Its Impact on Taxpayers

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Abstract

Introduction: Taxes are mandatory contributions by the state to individuals or legal entities, which are coercive and regulated by laws and regulations. This contribution is not accompanied by direct rewards, but is used for state needs in order to advance the welfare of the people as a whole.

Purposes of the Research: This study aims to analyze how the Drive-Thru service system affects the level of taxpayer compliance in paying motor vehicle taxes and also to find out how community satisfaction in services and taxpayer compliance by using the Drive-Thru system for tax collection.

Methods of the Research: This research method uses a qualitative method with a normative juridical approach, by using relevant laws and regulations, as well as legal doctrines related to the legal issues being studied.

Results of the Research: The results showed that the implementation of the Samsat Drive-Thru system has a positive and significant effect on taxpayer compliance, where ease of access and time efficiency are key factors that increase public interest in paying vehicle taxes. Apart from that, this study also found that the importance of taxpayer awareness, tax knowledge, and tax sanctions as part of influencing compliance in paying taxes. Thus, innovations in tax service systems such as Samsat Drive-Thru can contribute to increased local revenue through better tax compliance.

Keywords: Tax Collection System; Vehicle Tax; Drive-Thru.

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INTRODUCTION

Tax Law is a concept that has a broad meaning, as explained by various experts. According to Rochmat Soemitro, tax can be understood as a contribution from the community to the state treasury based on the provisions of the law, which is enforceable and not accompanied by compensation or reciprocal services that are directly visible. The contribution is used to finance general expenses.

Meanwhile, SI Djajadiningrat defines tax as an obligation to hand over part of one's wealth to the state treasury that arises as a result of a certain condition or event that provides a special legal standing. However, this is not a form of punishment. The handover is based on regulations set by the government and can be enforced, although not accompanied by direct reciprocal services from the state. The main objective is to support the achievement of general welfare.¹ In general, tax can be understood as a mandatory contribution to the state by individuals or legal entities, which is mandatory and regulated by law. This

¹ Yogama Wisnu Oktyandito, *20 Pengertian Pajak Menurut Para Ahli dan Undang-Undang*, Accessed on Sunday, October 20, 2024

contribution is not accompanied by direct compensation, but is used for state purposes in order to advance the welfare of the people as a whole.

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures, taxpayers are individuals or legal entities, including taxpayers, tax withholding agents, and tax collectors. Every taxpayer has rights and obligations regulated by applicable tax laws and regulations, which must be fulfilled in accordance with the provisions stipulated by law. The rights and obligations of taxpayers are regulated and protected by law, which aims to ensure compliance and fairness in the tax system. Taxpayer obligations include things such as having a Taxpayer Identification Number (NPWP), paying, withholding, and reporting taxes in accordance with the provisions, participating in tax audits, and carrying out other tax obligations. Meanwhile, taxpayer rights include the right to receive a refund of excess tax payments, the right to maintain the confidentiality of identity, the right to apply for installments or postponement of tax payments for valid reasons, and the right to be exempted from certain tax obligations based on applicable legal provisions.

Taxpayers are divided into two large categories, namely individual taxpayers and corporate taxpayers. For individual taxpayers, there are five categories determined based on marital status and property arrangements, as follows: a) Individual (Unmarried or Husband as Head of Family): This taxpayer includes unmarried individuals or a husband who is considered as the head of family for tax purposes; b) Living Separately: Taxpayers in this category are women who, although married, are taxed separately due to a court decision that stipulates that they are living separately; c) Separated Property: Are married couples who choose to be taxed separately based on a written agreement regarding the separation of their assets and income; d) Choosing to Separate: This category includes married women who choose to carry out tax obligations separately from their husbands, although they are not included in the category of living separately or having separate property; e) Undivided Inheritance: This taxpayer is a substitute tax subject, who represents the heirs to fulfill tax obligations on inheritance assets that have not been divided between them.² In fact, the obligation for Taxpayers to pay ransom for the tax amnesty they receive is something that is reasonable and legally valid, in the context of the implementation of Law Number 11 of 2016 concerning Tax Amnesty, the receipt of the ransom is treated as part of the Income Tax receipts in the State Budget.

From an economic perspective, in the short term, the receipt of this ransom money can make a significant contribution to increasing tax revenues in the year in question, which of course will be very beneficial for the state in financing various planned development programs. Meanwhile, in the long term, tax amnesty has the potential to generate greater tax revenues, along with the increasing economic activity originating from assets that have been transferred and reinvested within the territory of the Unitary State of the Republic of Indonesia, so the tax amnesty policy not only has a direct impact on increasing state revenues, but also encourages a more positive economic cycle in the future.³

Tax is a mandatory contribution for every citizen, known as a taxpayer, to be paid to the state. Payment of this tax is mandatory, which arises due to a certain condition, event, or action that provides a clear legal standing. Tax collection is not intended as a punishment, but rather as an obligation regulated in laws and regulations, with the main objective of

² Willa Wahyuni, *Pengertian Wajib Pajak dan Kategori Wajib Pajak*, Accessed on Thursday, October 17, 2024

³ Mia Amalia, 2017, *Kebijakan Hukum Terhadap Pelaksanaan Pengampunan Pajak (Tax Amnesty) Dalam Meningkatkan Kesejahteraan Masyarakat Bangsa Indonesia*, *Jurnal Hukum Mimbar Justitia*, Vol. 3, No. 1.

maintaining and improving public welfare. Regional taxes are taxes set and collected by the regional government, with the results used to finance government expenditures in order to carry out the tasks of organizing government and regional development. One type of important regional tax is motor vehicle tax, which is one of the sources of regional income and is included in provincial taxes. With the ease of buying a vehicle, especially with the offer of low-interest installments from dealers, the general population is now increasingly able to own a car. Along with that, there has been an increase in the number of registered vehicles. In response to this, the regional government raised the motor vehicle tax rate by 0.25%, from the original 1.50% to 1.75%. This policy is expected to increase motor vehicle tax revenues, in line with the increase in the number of vehicles owned by the community.

However, an interesting phenomenon is that the change in motor vehicle tax rates is still not well socialized. Many taxpayers are not yet aware of the change in rates, which reflects the need to increase socialization so that this information is more easily understood and accepted by the public.⁴ The removal of registration and identification of motor vehicles that have not been re-registered for two years after the expiration of the Vehicle Registration Certificate is a legal consequence related to motor vehicle tax. In addition, as an effort to remind taxpayers, the police will send a warning letter to taxpayers at least 14 days before the tax due date, as reported by Kompas. Taxpayers also have various ways to pay motor vehicle tax, such as through mobile SAMSAT services, SAMSAT outlets, or Drive-Thru SAMSAT, with the ease, comfort, and security provided through the SAMSAT program, it is hoped that taxpayers will be more compliant in fulfilling their motor vehicle tax payment obligations. The SAMSAT program, which is considered efficient and effective, provides its own satisfaction for taxpayers, so that they feel more comfortable in carrying out their tax obligations. On the other hand, in carrying out government and regional development tasks, local governments are highly dependent on sources of income that can be used to finance various development activities and government administration. Since the implementation of regional autonomy, local governments have been faced with the challenge of being more creative and intelligent in managing their income resources. Fulfillment of regional financing needs can be obtained either from the regional revenue sources themselves or from the central government. One very important source is the Regional Original Income, which plays a central role in increasing regional financial capacity.

However, one of the main problems currently faced is the lack of regional capacity in generating sufficient Regional Original Income. The factor that directly influences this is the low revenue from Regional Taxes. Therefore, efforts to increase regional tax revenues are very important. Increasing regional tax revenues will contribute significantly to meeting regional financing needs and strengthening regional financial independence, which can ultimately encourage accelerated development and community welfare at the regional level.⁵

One of the most promising original ideas as a source of regional income is Motor Vehicle Tax. This is due to the increasing number of motor vehicles every year, which shows significant growth. The increase in the number of vehicles is triggered by high public demand that drives higher mobility, as part of daily living needs. In addition, with the rate

⁴ Yenni Khristiana, Enggar Galuh Pramesthi (2020). Peran Sistem Samsat *Drive-Thru* Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, Page 76-87., No. 02., Vol. 16.

⁵ Rizal, Y., & Hidayah, M. (2018). Analisis Kontribusi Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB) di SAMSAT Aceh Timur terhadap Pendapatan Asli Daerah (PAD) Provinsi Aceh. *Jurnal Samudra Ekonomi Dan Bisnis*, 9(1), 84-91.

of population growth that continues to increase every year, the consumption of motor vehicles, especially four-wheeled vehicles, is also increasing. This situation makes motor vehicle tax one of the most potential sources of Regional Original Income, with the increasing number of vehicles registered and used by the community, motor vehicle tax can be a mainstay that can be relied on to increase regional income, as well as support financing for development and public services at the local level. Therefore, optimizing motor vehicle tax collection is a strategic step in maximizing the potential for regional income.⁶

The Samsat Drive-Thru system is an innovation designed to make it easier for taxpayers to carry out the Vehicle Registration Certificate administration procedure by utilizing information technology. With this system, drivers do not need to get out of their vehicles, so the process becomes more practical and efficient. Drivers only need to submit old Vehicle Registration Certificate data at a counter that can be reached without having to get out of the car. After making the payment, users can immediately take proof of vehicle tax payment and proof of Vehicle Registration Certificate extension without having to queue or take care of complicated procedures. The existence of Samsat Drive-Thru provides comfort and convenience for the community, while accelerating the process of paying motor vehicle taxes, with this system, it is hoped that tax compliance will increase, because simpler and more efficient procedures can reduce obstacles that are often encountered in the process of paying vehicle taxes.⁷ Along with the rapid development of two-wheeled motor vehicle sales centers in various regions, the turnover of two-wheeled motor vehicles is getting faster. This has a direct impact on the increasing number of two-wheeled motor vehicle users, which plays a major role in increasing regional income. Two-wheeled motor vehicles are widely used by the community for daily activities, so that their contribution to Regional Original Income through motor vehicle tax is very significant.

However, taxpayer compliance is a key factor in efforts to improve public welfare. Unfortunately, the level of compliance of motor vehicle taxpayers in paying their taxes is still low, which causes the tax collection process to not run optimally. Several factors that cause this low level of compliance include long queues at the SAMSAT office which can make taxpayers feel bored and reluctant to make payments. In addition, the lack of fast and efficient service is also an obstacle, where taxpayers feel they are not getting adequate service. Another factor is the location of the SAMSAT office which is often in the city center, which makes taxpayers who live in the suburbs or outside the city feel difficult and feel that the long distance is an obstacle. To increase the level of taxpayer compliance, it is important for local governments to make improvements in terms of service and accessibility. For example, by providing more service points such as mobile SAMSAT, Drive-Thru SAMSAT, or online SAMSAT, and improving the quality of service so that the payment process is faster and more convenient for taxpayers.⁸

This study offers a new perspective in the study of public services by analyzing in depth how the Drive-Thru Samsat service system not only increases efficiency in the motor vehicle tax payment process, but also has a significant impact on taxpayer behavior and compliance. The results of this study are in line with previous studies, such as those conducted by

⁶ Rizky Fitra Ramdani, Eva Faridah, E. B. (2019). Pengaruh Kesadaran Wajib Pajak dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Akuntapedia*, 1(1), 72-95.

⁷ Prianggono, J., & Andrian, H. (2010). Pengaruh Kualitas Pelayanan Samsat Drive Thru terhadap Kepuasan Masyarakat di Polda Metro Jaya. *Jurnal Makna*, 1, 43-54.

⁸ Saifudin, S., & Putri, S. (2018). Determinasi Pajak, Mekanisme Bonus, Dan Tunneling Incentive Terhadap Keputusan Transfer Pricing Pada Emiten Bei. *Agregat*, 2(1), 32-43.

Handayani & Sitorus (2018), which showed that the Drive-Thru Samsat system has the potential to increase the efficiency of public services and taxpayer compliance. This study also aims to measure the effect of using the Drive-Thru system on taxpayer compliance. However, this study is different from previous studies that focused more on the technical aspects of Drive-Thru implementation. This study delves deeper into the background and factors that cause increased taxpayer compliance as a result of the service innovation, by conducting an in-depth analysis of the existing data, this study attempts to fill the gap in understanding the effect of the Drive-Thru Samsat system on taxpayer compliance in Indonesia, especially related to factors that can moderate the relationship between the two variables. It is hoped that this study can provide a meaningful empirical contribution to readers regarding innovation in public services, especially in the context of tax collection. The findings of this study are expected to provide new insights for policy makers and practitioners in designing more effective and efficient public service policies, as well as encouraging increased tax compliance in Indonesia.

METHODS OF THE RESEARCH

This writing uses qualitative research method with a normative legal approach. The normative legal approach is a research approach that focuses on the analysis and interpretation of law based on laws and legal doctrines, in this study studying and analyzing relevant laws and legal doctrines, as well as legal doctrines related to the legal issues being studied. The purpose of normative legal research is to find applicable legal rules and answer existing legal issues, using a theoretical approach and critical analysis of laws and legal doctrines, in normative legal research, using various approaches, including the statutory approach, case approach, and theoretical approach. The statutory approach involves the analysis of relevant laws and regulations, while the case approach involves the analysis of cases related to the research material that have been decided by the court and have permanent legal force. Normative legal research makes it possible to understand and explain law as a system of norms that functions as a reference for everyone's behavior. This research can also identify the principles, norms, and legal rules related to the legal issues being studied, as well as answer existing legal issues using solid legal arguments.⁹

RESULTS AND DISCUSSION

A. Drive-Thru Service System on Taxpayer Compliance Level in Paying Motor Vehicle Tax

Referring to research conducted by Handayani & Sitorus (2018: 58-69), it was found that the Samsat Drive-Thru system has a significant influence on motor vehicle taxpayer compliance. This is due to the ease of access provided in making tax payments and reporting without having to queue for a long time at the Samsat office. Taxpayers can carry out other activities, so that their activities run more efficiently. Another study by Hutabarat & Nasution (2022: 211-217) also revealed a positive and significant influence between the Samsat Drive-Thru system and motor vehicle taxpayer compliance. This means that the Drive-Thru system makes it easier for taxpayers to pay motor vehicle taxes without having to queue at the Samsat counter, which ultimately encourages increased compliance. The Motor Vehicle Tax collection system for two-wheeled vehicles through the Drive-Thru service is one of the important innovations in an effort to increase the efficiency of tax

⁹ Soekanto, S. *Pengantar Penelitian Hukum*. Jakarta: UI Press. 2010

collection in various regions. This service allows motorcycle owners to pay their Motor Vehicle Tax quickly and easily without having to come to a physical tax office. This helps reduce the time needed by taxpayers to fulfill their obligations, as well as reducing the potential for long queues at the SAMSAT office. The positive impact is an increase in taxpayer compliance, because the ease of access to the Drive-Thru service makes motorcycle owners more motivated to pay Motor Vehicle Tax on time.

The Samsat Drive-Thru system is designed to make it easier for taxpayers to carry out Vehicle Registration Certificate control procedures with the help of information technology that allows drivers not to have to get out of their vehicles. Drivers simply provide their old Vehicle Registration Certificate data at the counter without having to get out of the car. After payment, users only need to take proof of vehicle tax payment and Vehicle Registration Certificate extension. Factors that support the success of this system include: 1) Expansion of motor vehicle data control by Samsat Drive-Thru; 2) Ease of use of Samsat Drive-Thru to pay motor vehicle tax; 3) Increased interest of taxpayers to comply with tax obligations; 4) Time savings, due to faster payment processes; 5) Better and more efficient service quality; 6) Strategic location, so that it is easily accessible to the public.

In addition, the Drive-Thru system can also reduce the potential for errors in tax collection. A structured and technology-based process allows accurate and up-to-date information about vehicles to be accessed directly from the tax database, thereby reducing the risk of human error in tax calculations. The use of this sophisticated technology also provides a sense of security and comfort to taxpayers, which in turn encourages them to continue to comply with their tax obligations in the future.

Overall, the two-wheeled Motor Vehicle Tax collection system through the Drive-Thru service is a progressive step in improving tax compliance and efficiency of tax administration at the local level. This service not only provides convenience for taxpayers, but also speeds up the tax administration process and reduces costs and errors that may occur in the conventional system.¹⁰

B. Public Satisfaction In Services and Taxpayer Compliance Using The Drive-Thru System For Tax Collection

Public satisfaction with the service and taxpayer compliance in tax collection using the Drive-Thru system shows very positive results. Various studies have revealed that the Samsat Drive-Thru system makes a significant contribution to increasing taxpayer compliance, especially in terms of paying motor vehicle taxes, in terms of service efficiency, the public is very satisfied with the convenience offered by this system. One of the main advantages of the Drive-Thru service is the ability to make payments without having to leave the vehicle, which not only saves time, but also increases convenience for taxpayers. This convenience allows taxpayers to complete their obligations quickly and efficiently, without having to queue long or leave the vehicle.

Research shows that the ease and convenience provided by the Drive-Thru system is highly appreciated by the public. Users feel more satisfied because the payment process is faster, simpler, and less time-consuming compared to conventional systems that require them to queue at the counter. This also has a positive impact on the level of taxpayer compliance, because the public is more motivated to pay taxes on time thanks to the ease of

¹⁰ Arsyah Indah Alifiani, Abdilah, & Syamsul Bahri (2023) Analisis Sistem Pemungutan Pajak Kendaraan Bermotor (PKB) Roda Dua melalui Layanan *Drive-Thru* dan Efeknya Terhadap Kepatuhan Wajib Pajak Tahun 2017 -2022. *Jurnal Pendidikan Tambusai*, No. 03., Vol. 07

access provided by this system. The Drive-Thru system not only provides benefits in terms of administrative efficiency for the government, but also has a positive impact on public satisfaction and increased tax compliance which ultimately contributes to more optimal regional income.¹¹

The system is expected to increase taxpayer compliance in paying taxes by imposing tax sanctions, but unfortunately based on the results of research conducted by Karlina, sanctions in paying taxes are not very effective on motor vehicle taxpayer compliance. This explains that the existence of sanctions does not make motor vehicle taxpayers obedient in paying their taxes;¹² Thus, taxpayer awareness plays a very important role in determining the level of compliance and success of the Drive-Thru system in collecting motor vehicle taxes. Based on several studies that we have examined in several locations, such as Bandung and Surakarta, it was found that awareness of tax obligations has a positive influence on taxpayer compliance in making payments through the drive-thru system. The results of our analysis of various journals studied show that both the Drive-Thru system and taxpayer awareness have a significant impact on the level of taxpayer compliance. For example, research conducted in Surakarta revealed that the implementation of the Drive-Thru system contributed to an increase in taxpayer compliance that was higher than traditional payment methods. This shows that this system not only increases efficiency in public services, but also helps encourage the public to be more compliant in fulfilling their tax obligations.

Drive-Thru system, with easy access and faster payment process, makes people tend to feel more motivated to fulfill their tax obligations on time. People who are more aware of the importance of tax obligations tend to be more open to utilizing technology and service innovations, including the Drive-Thru system, which in turn contributes to increased tax compliance. Existing studies also show that the implementation of the Drive-Thru system is very effective in increasing public satisfaction with tax services and overall tax compliance. An easier and more efficient process not only reduces administrative barriers but also builds public trust in the existing tax system. It is important for the government to continue to encourage tax awareness and optimize the use of the Drive-Thru system as part of efforts to improve taxpayer compliance in the future.¹³

CONCLUSION

The Motor Vehicle Tax Pcollection system for two-wheeled vehicles through the Drive-Thru service is an important innovation that aims to increase efficiency in tax collection in various regions. One of the positive impacts of the Drive-Thru system is an increase in the level of taxpayer compliance, because the ease of access to the service makes motorcycle owners more motivated to pay Motor Vehicle Tax on time. Samsat Drive-Thru as a system designed to simplify the Vehicle Registration Certificate administration process, by utilizing information technology devices that allow drivers to remain in the vehicle without having to get out. Some indicators of the success of this system include more controlled management of motor vehicle data, ease of tax payment, increased taxpayer interest, time

¹¹ Saraswati Prayitna & Banu Wittono (2022) Pengaruh Sistem Samsat *Drive-Thru*, Kesadaran Wajib Pajak, Sanksi Pajak, Pengetahuan Perpajakan Dan Akuntabilitas Pelayanan Publik Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Pada Wajib pajak SAMSAT Kota Surakarta). *Jurnal Ekonomi*, No. 01., Vol. 5.

¹² Utami Widya Karlina, Mukhlizul Hamdi Ethika (2020). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Kajian Akuntansi dan Auditing*, Page 152-153., No 02., Vol. 15.

¹³ Hutabarat, S. M., & Nasution, J. (2022). Pengaruh Sistem Samsat *Drive-Thru*, Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Dan Sanksi Pajak Kendaraan Bermotor Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Bursa : Jurnal Ekonomi Dan Bisnis*, 1(3), 211-217.

efficiency, service quality, and regional accessibility factors. The implementation of the Drive-Thru system also has the potential to reduce errors in tax collection, because the process is more structured and technology-based. The use of sophisticated technology in this system provides a sense of security and comfort for taxpayers, which can motivate them to be more disciplined in fulfilling tax obligations in the future. Overall, public satisfaction with the service and the level of taxpayer compliance using the Drive-Thru system shows encouraging results. In terms of service efficiency, the public is very satisfied because this system allows them to make payments without having to get out of their vehicles, thus saving time and increasing comfort. The Drive-Thru system not only improves efficiency in public services, but also plays a role in increasing taxpayer compliance, by simplifying the payment process which ultimately encourages the public to be more compliant in carrying out their tax obligations.

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